

**REMARKS**

Independent Claims 43, 44, and 45 and dependent Claims 4-10, 12-17, 20-22, 25-34, and 37-42 are currently pending in the application. Applicants gratefully acknowledge the Examiner's withdrawal of the rejection of these claims under 35 U.S.C. § 112, second paragraph.

Independent Claims 43, 44, and 45 and dependent Claims 4-10, 12-17, 25-34, and 37-42 stand rejected under 35 U.S.C. § 103(a) on the basis that the claims are suggested by U.S. Patent Application No. 2001/0032092 to Calver in view of U.S. Patent Application No. 2002/0042751 to Sarno. Independent Claims 43, 44, and 45 and dependent Claims 5-10, 25-27, 32-33, 37-38, and 40 also stand rejected under 35 U.S.C. § 103(a) on the basis that the claims are suggested by Calver in view of Sarno and further in view of U.S. Patent No. 6,591,256 to Friedman.

In making these rejections, the Examiner for the most part repeated verbatim the grounds for rejection pursuant to 35 U.S.C. § 103(a) which had been given in the previous two office actions. Because the basis for rejection is essentially unchanged, Applicants' previous response to the Examiner's comments is incorporated herein by reference.

One new argument is the contention that "[t]he SIC [code] is well known in industry and [sic] would have been obvious to use the code for simplification purpose." (Office Action at 4) Applicants traverse. The rejection is based on impermissible hindsight and an improper assertion of technical fact in an area of esoteric technology without support by citation of any reference work. *See* M.P.E.P. § 2144.03 (citing *In re Ahlert*, 424 F.2d 1088, 1091, 165 U.S.P.Q. 418, 422-21 (C.C.P.A. 1970)).

The Examiner has also relied on impermissible hindsight in responding to Applicants' argument that it would not be obvious to combine Calver with either Sarno or Friedman. With regard to combining Calver with Sarno, the Examiner states:

SARNO is merely cited to teach many well known business analysis parameters or types such as Return on Investment (ROI), cost of Ownership (COO), and Cost/Benefit analysis (C/B), Rate of Return (ROR) for well known benefits such as analyzing the impact of an investment on a business for cost justification {see 0112, 0116, 0121}. It would have been obvious to modify the teaching of CALVER by including well known specific business financial calculation parameter such as (ROI) or (ROR) as taught by SARNO to accurately analyze the business analysis and solution for cost justification benefit as cited above {see 0117}.

(Office Action at 9) (emphasis and brackets in the original) Thus, the mere existence of features which the Examiner seeks to import from Sarno to Calver are relied on to establish that the combination is obvious. This is impermissible hindsight.

With regard to combining Calver with Friedman, the Examiner has done the same thing, stating:

FRIEDMAN discloses the benefits of optimization of specific problem parameters or variables and different rules based model . . . and [sic] would have been obvious to combine it with CALVER/SARNO to obtain the cited benefit.

(Office Action at 10) (emphasis in the original) Again, the mere existence of features which the Examiner seeks to import, this time from Friedman to Calver, are relied on to establish that the combination is obvious. Again, this is impermissible hindsight.

It is therefore apparent on the face of the Office Action that the rejection of Claims 4-10, 12-17, 25-34, and 37-42 under 35 U.S.C. § 103(a) is not based on the references cited by the Examiner but is instead based on impermissible hindsight.

### **Conclusion**

In view of the foregoing, Applicants submit that Claims 4-10, 12-17, 20-22, 25-34, and 37-45 are in condition for allowance. The Examiner is respectfully requested to pass the above application to issue. The Examiner is invited to contact the undersigned at the telephone number listed below, if needed.

Applicants hereby make a written conditional petition for extension of time, if required. Please charge any deficiencies in fees and credit any overpayment of fees to Applicants' Deposit Account No. 50-0510 (IBM Corporation).

Respectfully submitted,

A handwritten signature in black ink, appearing to read "M. Whitham", is written over a horizontal line.

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